

APPENDIX B - Benefit Data - 9/30/2022

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
ALACHUA COUNTY LIBRARY	G	2.00 2.00% X FAE X SC	03	VR 20SC, ANY AGE; 65 W/5SC	Cliff	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
	Closed			1 LIFE ANNUITY	5		
ALACHUA COUNTY SCHOOL BOARD	ERP	VR BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR AGE 55-61 W/ 25 SC	Graded	YES	IF RET'D 7/08-6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09-6/13: LAST 15 YRS W/ SCH BD
	Closed			1 LIFE ANNUITY	N/A		
ALTAMONTE SPRINGS	G	1.60 1.60% x AFC x SC	05	62 30SC, ANY AGE; 62 W/6SC	Cliff	YES	COLA = 3%/YR, Elected officials and city manager benefit rate = 2%
	Active			1 LIFE ANNUITY	6		
ALTAMONTE SPRINGS	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA= 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
APOPKA	F	VR [3%xSC(0-10yrs)+3.5%xSC(yrs10-20)+4%xSC(20+)]XFAE	05	VR 22SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
APOPKA	G	2.75 2.75% X FAE X SC	05	57 57 W/5SC	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
APOPKA	P	4.00 4.00% x FAE x SC	03	VR 20SC, ANY AGE; 45 W/10SC	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ARCADIA	G	2.00 2.00% X AMC X SC	05	65 AGE 65	Graded	NO	PRIOR TO 9/20/11, FULL VESTING = 10 YRS
	Active			1 LIFE ANNUITY	6		

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ARCADIA	PF Active	3.65 3.65% X AFC X SC	03	VR AGE 55 OR 20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
ATLANTIC BEACH	G Closed	2.50 2.50% X FAC X SC (MAX 100% FAC)	05	60 60 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85%
ATLANTIC BEACH	P Active	2.00 2.00% x AFC x SC (MAX 100% FAC)	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.00%; NR: 25SC, 50 W/20SC, 55 W/10SC, 60 W/5SC; VESTING: 5 YRS
ATLANTIS	P Closed	VR W/SC BEF OR AFT 1-1-05	05	VR 55 W/6SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
AUBURNDALE	F Active	3.75 3.75% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
AUBURNDALE	G Closed	2.50 2.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 1 LIFE ANNUITY	Cliff 10	NO	BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES
AUBURNDALE	P Active	3.50 3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP

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AVENTURA	P Active	3.00 3.00% x AFC x SC	05	VR 22.5 SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
AVON PARK	F Active	3.16 3.16% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013
AVON PARK	P Closed	2.00 2.00% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BAL HARBOUR VILLAGE	G Active	3.00 3.00% x FAC x SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; COLA = 2.5%/YR
BAL HARBOUR VILLAGE	P Closed	3.00 3.00% X FAC X SC; MIN \$25/MO	04	VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = 2.5%/YR
BARTOW	F Active	3.15 3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
BARTOW	G Active	2.53 2.53% x AMC x SC	05	VR 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
BARTOW	P Active	3.15 3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA

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BAY HARBOR ISLANDS	G	VR %AFC Var. W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65	Cliff	NO	\$375/mo subsidy from retirement to age 65
	Active			1 LIFE ANNUITY	5		
BAY HARBOR ISLANDS	P	VR %AFC Var. W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65	Cliff	NO	\$375/mo subsidy from retirement to age 65
	Active			1 LIFE ANNUITY	5		
BAY MEDICAL CENTER	G	VR Var. W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC	Cliff	YES	HEALTH INSURANCE SUBSIDY
	Frozen			1 LIFE ANNUITY	5		
BELLE GLADE	G	2.00 2.00% x AME x SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active			1 LIFE ANNUITY	10		
BELLE GLADE (RETIRED)	PF	N/A N/A	N/A	55 55&6CS;25CS	Cliff	YES	RETIRED EMPLOYEES' PLAN ONLY
	Closed			N/N/A	N/A		
BELLE GLADE HOUSING	G	VR Var.	05	VR LATER OF 65 OR 10SC	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BELLEAIR	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	Accrual rate changed from 3.50% to 3.00% on 1/21/2020 and NRA form 55 w/5SC to 55 w/10SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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BELLEVIEW	P Active	3.00 3.00% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
BOCA GRANDE FCD	F Active	3.00 3.00% X AFC X SC	05	VR 50 W/10SC; 25SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BOCA RATON	G Active	1.75 1.75% x AME x SC (FOR PLAN C (HDT AFT 10/31/07))	05	VR 55 W/20SC; 53 W/30SC; AGE 65 5 OTHER	Cliff 10	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
BOCA RATON	PF Active	VR P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
BOCA RATON EXECUTIVE	G Active	VR Var. W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC 5 OTHER	Cliff 6	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10
BOCA RATON HOUSING	G Active	VR % Var. W/ GRP OR DIV	VR	VR AGE & SC VR W/ DIV, HIRED DATE, ETC. 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
BONITA SPRINGS FCD	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
BONITA SPRINGS FCD	G Active	2.48 2.48% X AFC X SC	05	VR EARLIER OF 55W/7SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	YES	DROP

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BOYNTON BEACH	F	3.00 3.00% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; 13TH CHECK; COLA = 2%/YR BEGINNING 5 YRS AFT RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOYNTON BEACH	G	3.00 3.00% X FAMC X SC (MAX 75%)	05	VR 30SC, ANY AGE; 62 W/5SC; 55 W/25SC	Cliff	NO	13TH CHK
	Active			1 LIFE ANNUITY	5		
BOYNTON BEACH	P	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	3.5% multiplier if hired prior to 10/1/2015
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BRADENTON	F	3.00 3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR FROM AGE 55 TO AGE 64
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BRADENTON	P	2.75 2.75% X AFC X SC	05	VR 50 W/28SC; 55 W/10SC	Cliff	YES	ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC
	Active			3 JOINT/SURVIVOR	10		
BROOKSVILLE	F	3.10 3.10% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; 60	Cliff	YES	COLA = 3%/YR FROM 55 TO 65
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BROOKSVILLE	P	4.00 4.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

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BUSHNELL	G Closed	1.60 1.60% X AFC X SC; Var. W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62 1 LIFE ANNUITY	Cliff 6	YES	COLA = 3%/YR
CAPE CORAL	F Active	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP
CAPE CORAL	G Active	VR 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR 27SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC
CAPE CORAL	P Active	3.25 3.25% X AFC X SC	05	VR 27SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR
CASSELBERRY	PF Active	VR (3.00% for Police, 3.12% for Fire) x AFC x SC	05	VR 55 W/10SC (8SC for Fire); 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	FOR HDT BEF 9/15/13: NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC
CHATTAHOOCHEE	F Active	2.50 2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
CLEARWATER	F Closed	VR 50%PAY + 2%/YR OVER 20, MAX 60%	03	VR 20SC 3 JOINT/SURVIVOR	Cliff 12	YES	

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CLEARWATER	GPF Active	VR G = 2% X AMC X SC; PF = 2.75% X AMC X SC	05	VR G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC 5 OTHER	Cliff 10	YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
CLERMONT	F Active	3.00 3.00% X AME X SC	05	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%
CLERMONT	P Active	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
CLERMONT (RETIRED)	G Closed	2.00 2.00% X AFC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff N/A	NO	
CLEWISTON	G Frozen	1.80 1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR
COCOA	F Active	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
COCOA	G Closed	3.00 3.00% x AFC x SC	03	VR 50 W/25SC; 57 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
COCOA	P Active	3.00 3.00% X AME X SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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COCOA BEACH	F Active	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
COCOA BEACH	G Active	2.50 2.50% x AFC x SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
COCOA BEACH	P Active	3.00 3.00% X AFC X SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
COOPER CITY	F Closed	3.00 3.00% X AME X SC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP, 13TH CHK
COOPER CITY	G Closed	2.50 2.50% X FMC X SC	03	55 55 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES
COOPER CITY	P Closed	3.00 3.00% X AME X CSC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
COOPER CITY - MANAGEMENT	GPF Active	2.25 2.25% X AFC X SC + SUPP	03	55 55 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
CORAL GABLES	GPF Active	VR % Var. W/ P/F, BARG, NON-BARG	VR	VR 65 W/6SC; 62 W/10SC; RULE OF 80 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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CORAL SPRINGS	F Active	3.50 3.50% X AME X SC	03	VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR
CORAL SPRINGS	G Closed	VR 3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR 62 W/5SC; 55 W/10SC 1 LIFE ANNUITY	Graded 15	YES	COLA = 2%/YR (FOR SVC RET ONLY)
CORAL SPRINGS	P Active	3.50 3.50% X AME X SC	4	VR 23CS, ANY AGE; 55 W/10CS 1 LIFE ANNUITY	Graded 10	YES	
CRESCENT CITY	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
CRESCENT CITY	P Active	3.00 3.00% X AFC X SC	05	VR 55W/8SC; 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	NO	
CRESTVIEW	G Active	2.64 2.64% X AFC X SC	05	55 55 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	DROP; \$215/MO SUPP (NORMAL ONLY)
CRESTVIEW	PF Active	3.2 3.2% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
DADE CITY	F Active	3.25 3.25% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
DADE CITY	P Active	3.50 3.50% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET

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DANIA BEACH	G Closed	3.00 3.00% x AME x SC	03	VR 50 W/25SC; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	HEALTH SUBSIDY
DANIA BEACH [PF]	F Closed	VR % AFC (MAX 85%) Var. W/SC	02	VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 8	YES	HIS
DANIA BEACH [PF]	P Closed	3.00 3.00% X AME X SC, MAX 75% AME	02	VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 8	YES	HIS
DAVENPORT	G Active	2.75 2.75% x AFC x SC	05	VR Age 62 w/7 SC; Age 55 w/30SC 1 LIFE ANNUITY	Cliff 7	NO	
DAVENPORT	PF Active	3.00 3.00% x AFC x SC	05	VR Age 55 w/7 SC; Age 52 w/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	NO	
DAVIE	F Active	3.125 3.125 x FMC x SC	05	VR 24SC, ANY AGE; 55 W/10SC 5 OTHER	Graded 10	YES	DROP
DAVIE	P Active	VR 3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%)	VR	VR 20SC, ANY AGE; AGE 55 5 OTHER	Cliff 10	YES	DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)
DAVIE - GENERAL & MGMT	G Active	1.80 1.80% X AFC X SC	06	VR 60 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT
DAYTONA BEACH	PF Active	3.00 3.00% X AFC X SC	03	VR 25SC, or 55 w/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12

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DEERFIELD BEACH	F Closed	VR 3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC	03	VR 20SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SHARE PLAN
DEERFIELD BEACH	G Closed	3.00 3.00% x FAE x SC (MAX 30SC)	03	65 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	VARIABLE COLA
DEERFIELD BEACH	P Closed	3.00 3.00% X AFC X SC, MAX 30SC	03	VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE ACCTS
DELAND	F Active	3.00 3.00% x AMS x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
DELAND	G Closed	2.40 2.40% x FMC x SC	05	VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
DELAND	P Active	3.00 3.00% x FMC x SC	05	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
DELRAY BEACH	F Active	2.75 2.75% x AFC x CS	05	55 55&10CS;25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
DELRAY BEACH	G Active	2.50 2.50% X FMC X SC	05	65 65 W/10SC 5 OTHER	Graded 10	NO	FOR HDT BEF 10/6/10 = 3-YR FMC, NORM RET PROVISIONS VR
DELRAY BEACH	P Active	2.75 2.75 % x AFC x SC	05	55 55&10CS; 25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	

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DELTONA	F Active	VR Var. W/ SC OR PAST SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP BEN = \$5/MO PER YR SC (MAX = \$125/MO)
DESTIN FCD	F Active	2.50 2.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR IF HDT BEF 10/1/12
DUNEDIN	F Active	VR 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC	03	VR 20SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN; SUPP
DUNNELLO	PF Active	2.50 2.50% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE FOR SC BEF 10/1/11 = 2.00%
EAST LAKE TARPON FCD	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 7	YES	DROP
EAST NICEVILLE FCD	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EATONVILLE	P Active	2.00 2.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EDGEWATER	F Active	3.00 3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	SHARE PLAN
EDGEWATER	G Closed	2.00 2.00% x AFC x SC	03	VR 55 W/5SC OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	NO	

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EDGEWATER	P Active	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
ENGLEWOOD AREA FCD	F Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
ENGLEWOOD WATER DISTRICT G	 Closed	1.30 1.30% X AFC X SC	05	VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	
ESTERO FCD	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
EUSTIS	F Active	4.00 4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
EUSTIS	P Active	3.00 3.00% x AFC x SC	05	VR AGE 55 & VESTED OR 52 W/25CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
FERNANDINA BEACH	G Active	2.75 2.75% X AFC X SC	05	VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
FERNANDINA BEACH	PF Active	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
FLAGLER BEACH	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP

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FLAGLER BEACH	P Active	3.19 3.19% x AFC x SC	05	VR 55 W/10 SC OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
FLORIDA CITY	P Frozen	2.75 2.75% X AC X SC; MAX 30SC	ALL	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
FLORIDA CITY - ELECTED	G Active	4.00 4.00% x AFC x SC (MAX 80%)	03	VR 55 W/12SC (COMM) OR 10SC (MAYOR); 12 COMBINED SC 1 LIFE ANNUITY	Cliff VR	YES	VESTING = 12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); COLA = 4%/YR; HEALTH SUPP = \$20/MO PER YR SC
FORT LAUDERDALE	G Closed	VR Var. W/GROUP 1 OR 2	VR	VR VR W/GROUP 1 OR 2 5 OTHER	Cliff VR	YES	AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2
FORT LAUDERDALE	PF Active	3.00 3.00% x AFC x SC	05	VR 20SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
FORT MEADE	F Active	1.75 1.75% X AME X SC	05	VR 40SC; 55 W/30; 60 W/10; AGE 65 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
FORT MEADE	G Active	1.50 1.50% X AME X SC	05	VR 40SC; 60 W/35; 62 W/30; 65 W/10; AGE 70 1 LIFE ANNUITY	Cliff 10	NO	
FORT MEADE	P Closed	1.75 1.75% x AFC x SC	05	VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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	Plan Status			Normal Form of Benefit N Description			
FORT MYERS	F	3.00 3.00% X AME X SC (OFFSET W/INS. CON)	05	VR 25SC, ANY AGE; AGE 52	Cliff	YES	DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	G	VR RATE A (1.8%) OR B (3%) X AFC X SC	05	VR 30SC, ANY AGE; AGE+SC=80; 62 W/5SC	Cliff	YES	DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS
	Active			1 LIFE ANNUITY	7		
FORT MYERS	P	3.00 3.00% X AFC X SC +\$290/MO SUPP	05	VR AGE 55 OR 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$290/MO if 15SC on 3/17/2014, otherwise \$150
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
FORT PIERCE	GP	3.00 3.00% x AFC x SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active			1 LIFE ANNUITY	5		
FORT PIERCE SUPP	P	VR > OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0-30)SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	F	3.25 3.25% x AFC x SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP, COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	G	2.75 2.75% X FAE X SC (MAX 75% FAE)	05	62 62 W/10SC	Cliff	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI
	Closed			1 LIFE ANNUITY	10		

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FORT WALTON BEACH	P Active	3.00 3.00% x AFC x SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; AGE 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
FROSTPROOF	G Active	1.50 1.50% X FMC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Graded 10	NO	
FROSTPROOF	P Closed	3.55 3.55% X AFC X SC	03	VR 20SC OR AGE 50 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = UP TO 3%/YR
FRUITLAND PARK	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
GAINESVILLE	G Active	VR Var. W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
GAINESVILLE	PF Active	2.50 2.50% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
GOLDEN BEACH	GP Active	VR 2.25% FOR GEN; 3.00% FOR POL, 2.00% IF NON-CONTRIB	05	VR AGE 65 FOR GEN; 55 W/10SC; 52 W/20SC FOR POL 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
GREATER NAPLES FCD	F Closed	3.00 3.00% X AFC X SC, MAX 100% AFC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	SUPP; SHARE PLAN
GREEN COVE SPRINGS	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)

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GREENACRES	F Active	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR
GREENACRES	P Active	3.00 3.00% x AME x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR
GULF BREEZE	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
GULFPORT	F Active	3.07 3.07% X AFC X SC	05	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.038%/YR FROM AGE 55 TO AGE 65
GULFPORT	G Active	2.00 2.00% x AFC x SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
GULFPORT	P Active	2.88 2.88% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	F Active	3.30 3.30% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	G Frozen	3.00 3.00% X AFC X SC	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)

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HAINES CITY	P	3.30 3.30% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALIFAX HOSPITAL	G	1.6 1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC	Cliff	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
	Frozen			1 LIFE ANNUITY	5		
HALLANDALE BEACH	G	VR %AC X SHT SC Var. W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60	Graded	NO	DROP
	Closed			1 LIFE ANNUITY	7		
HALLANDALE BEACH	PF	3.00 3.00% X FAC X SC, MAX 80% FAC	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALLANDALE BEACH PM	G	3.20 3.20%X AFC X SC; MAX 80% AFC	02	VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	4		
HALLANDALE BEACH PM (EXCESS)	G	3.20 3.20% X AFC X SC; MAX 80% AFC	02	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
HAVANA	F	3.50 3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HIALEAH	GPF	VR Var. W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC)	VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
	Active			5 OTHER	VR		

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HIALEAH - ELECTED	G Closed	3.00 3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER	Cliff 8	NO	
HIALEAH GARDENS	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP Closed	1.60 1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY	N N/A	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F Active	4.00 4.00% x AFC x SC	03	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
HOLLY HILL	F Active	3.00 3.00% x AME x SC (+SUPP)	05	VR 25SC, ANY AGE; 50 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
HOLLY HILL	P Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP= \$150 per month; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
HOLLYWOOD	F Active	3.20 3.20% x AME x SC	05	VR 50 W/10SC; 23SC, ANY AGE 5 OTHER	Cliff 10	YES	DIFF BEN RATES, AFC, NORM RET BEF 10/1/11
HOLLYWOOD	G Active	2.50 2.50% X AFC X SC	05	VR 65 W/7SC; 62 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 7	NO	DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)

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HOLLYWOOD	P	3.00 3.00% X AME X SC (MAX 75%)	05	VR 55 W/10SC; 22SC, ANY AGE	Cliff	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
	Active			5 OTHER	10		
HOLMES BEACH	P	3.25 3.25% x AFC x SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC	Graded	YES	SUPP = \$5 X SC PER MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	F	3.00 3.00% x AFC x SC; MAX 80% AFC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SUPP BEN
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	P	3.50 3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00 3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed			1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00 4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active			1 LIFE ANNUITY	5		
HOMESTEAD - Old Elected	G	5.00 5.00% X FAE X SC, MAX 100%	03	55 55 W/4SC	Cliff	YES	
	Closed			3 JOINT/SURVIVOR	4		

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HOWEY-IN-THE-HILLS	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
INDIALANTIC	G Active	2.00 2.00% X AFC X SC	05	VR LATER OF AGE 65 OR 55C 1 LIFE ANNUITY	Cliff 5	NO	
INDIALANTIC	PF Active	3.00 3.00% X AME X SC	05	VR 52 W/25SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
INDIAN HARBOUR BEACH	P Active	3.00 3.00% x AFC x SC	05	52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; COLA = 3%/YR
INDIAN HARBOUR BEACH (SUPP)	P Active	VR \$84 x SC up to 10 + 120 x SC over 10, max \$2,400	N/A	52 AGE 52 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
INDIAN RIVER SHORES	G Closed	2.75 2.75% X AME X SC -IRSP	05	62 AGE 62 1 LIFE ANNUITY	Graded 7	NO	TOWN MGR ELIG FOR NR @ 55 W/5SC
INDIAN RIVER SHORES	PF Active	2.00 2.00% X AFC X SC	05	VR AGE 50 W/ 7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 7	NO	2.75% multiplier if hired before 09/30/2012
INDIAN SHORES	P Active	2.50 2.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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JACKSON MEMORIAL HOSPITAL	G	1.60 1.60% X AFC X SC	8	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS
	Active			1 LIFE ANNUITY	6		
JACKSONVILLE	CO	VR 3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC)	03	VR 20SC, ANY AGE; 65 W/5SC	Cliff	YES	HIS; DROP
	Closed			5 OTHER	5		
JACKSONVILLE	G	2.50 2.50% X FMC X SC (MAX 80% FMC)	03	VR 30SC, ANY AGE; 55 W/20SC, 65 W/5C	Cliff	YES	HIS; BACKDROP; PLOP
	Closed			3 JOINT/SURVIVOR	5		
JACKSONVILLE	PF	VR 3% x AFC x min(SC,20) + 2% x AFC x SC over 20 yrs	02	VR 20SC	Cliff	YES	DROP; COLA = 3%/YR
	Closed			3 JOINT/SURVIVOR	5		
JACKSONVILLE BEACH	F	3.00 3% FAC X (0-30)SC	05	VR 52 W/25SC; 55 W/10SC; 30 SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
JACKSONVILLE BEACH	G	2.50 2.50% x AFC x SC, MAX 75% FAC	05	VR 55 w/30SC; 62 w/10SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	10		
JACKSONVILLE BEACH	P	3.00 3% x FAC x SC (MAX 90%)	05	VR 52 W/25SC; 55 W/10SC; 30SC, ANY AGE	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JACKSONVILLE PF SENIOR STAFF	G	3.00 3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE	Cliff	YES	
	Closed			3 JOINT/SURVIVOR	5		

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JUPITER	P	2.75 2.75% x AFC x SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC	Cliff	NO	DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JUPITER ISLAND	GPF	3.00 3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC	Cliff	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen			5 OTHER	5		
KEY BISCAYNE	PF	3.00 3% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC; AGE+SC = 75	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
KEY WEST	G	1.25 1.25% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC	Graded	NO	DROP
	Active			1 LIFE ANNUITY	10		
KEY WEST	PF	3.00 3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC	Graded	NO	SHARE PLAN; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KEY WEST HOUSING	G	2.00 2.00% x AFS x SC	05	VR 30SC, ANY AGE; 60 W/5SC	Graded	YES	
	Active			1 LIFE ANNUITY	15		
KEY WEST UTILITY	G	2.00 2.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Graded	YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60
	Active			1 LIFE ANNUITY	10		

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KISSIMMEE	F	VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC	Graded	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE	G	VR (2.8% tier 1, 3.0% tier 2) x AFC x SC; MAX 30CS	05	60 60 W/10CS	Graded	NO	SUPP
	Active			1 LIFE ANNUITY	10		
KISSIMMEE	P	3.00 3.00% X AFC X SC (MAX 100% AFC)	05	50 50 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = 1%/YR; 3.50% multiplier if hired prior to 5/6/2014
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE UTILITY AUTHORITY	G	VR 2.6% TIER 1&2, 3% TIER 3 X AFC X SC	05	VR TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC=80	Graded	NO	DROP; SUPP
	Active			1 LIFE ANNUITY	10		
LABELLE	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC OR 25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LADY LAKE	P	3.30 3.30% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	\$200 per month supplement
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE ALFRED	G	2.72 2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC	Cliff	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active			5 OTHER	10		
LAKE ALFRED	PF	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
LAKE CITY	F Active	2.75 2.75% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LAKE CITY	G Closed	VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	05	VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC 1 LIFE ANNUITY	Cliff VR	YES	DROP; H.I.S.; VESTING = NON- ELEC: 10 YRS, ELEC: 8 YRS
LAKE CITY	P Active	3.00 3.00% x FMC x SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP
LAKE HELEN	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
LAKE MARY	F Active	3.20 3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE MARY	P Active	3.20 3.20% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE PARK (RETIRED)	P Closed	2.50 2.50% X AFC X SC	05	VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	NO	
LAKE WALES	F Active	3.00 3.00% x AFC x SC (max \$75,000)	05	VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WALES	G Active	2.50 2.50% X AMC X SC (Max \$75,000 per year)	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
LAKE WALES	P Active	3.00 3.00% x AFC x SC (Max \$75,000/Year)	05	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP

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LAKE WORTH BEACH	F Closed	3.50 3.50% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 13TH CHK
LAKE WORTH BEACH	G Active	2.00 2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Graded 20	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC
LAKE WORTH BEACH	P Closed	3.00 3.00% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
LAKELAND	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP
LAKELAND	G Active	2.41 2.41% x FAC x SC	05	62 Age 62 w/5 yrs of SC 1 LIFE ANNUITY	Cliff 5	NO	
LAKELAND	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LANTANA	F Closed	3.00 3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
LANTANA	P Active	3.00 3.00% x AFC x SC	05	50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LARGO	PF Active	2.75 2.75% X AFC X SC; PMAX 95%, FMAX 85	05	VR 55 W/10SC; 25SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SHARE PLAN; 2.75% multiplier for Police hired on or after

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LAUDERDALE-BY-THE-SEA (VOL)	F	VR > OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERHILL	F	3.00 3.00 x AFC x SC	03	VR 20SC, ANY AGE OR 55 W/10SC	Cliff	YES	COLA = 1.5%/YR AFTER 3 YRS RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERHILL	G	2.25 2.25 x AFC x SC	05	VR 60 W/15SC; 65 W/10SC; OR 25SC, ANY AGE	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	10		
LAUDERHILL	P	3.00 3.00% x FMC x SC (MAX 75% FMC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 3/23/09 = 3% FMC BEF 9/30/01 (3.5% FMC AFT), 20SC OR 55 W/5SC, 5-YR VEST; SUPP, 13TH CHK
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
LAUDERHILL (C&M)	G	2.00 2.00% x AFC x SC	05	VR 60 W/10SC or Age + SC >= 75	Cliff	YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
	Active			1 LIFE ANNUITY	10		
LEESBURG	F	3.00 3.00% x AME x SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LEESBURG	G	2.00 2% x AFC x SC BEF 10/1/08; MAX 45SC	03	65 65 W/5SC	Cliff	YES	DROP
	Closed			1 LIFE ANNUITY	5		
LEESBURG	P	3.00 3.00% x AFC x SC	05	VR 52 W/25SC OR 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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LIGHTHOUSE POINT	PF	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC; 60 W/8SC	Cliff	YES	HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
LIVE OAK	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUBSTITUTE PLAN
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	F	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65
	Frozen			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGBOAT KEY	G	2.75 2.75% X AFC X SC	05	VR 55 W/30SC; AGE 62	Cliff	NO	FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN
	Frozen			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGBOAT KEY	P	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR
	Frozen			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGWOOD	PF	3.00 3.00% x AFC x SC	03	VR 25SC, ANY AGE; 50 W/5SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
LYNN HAVEN	F	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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LYNN HAVEN	G Active	3.00 3.00% X AFC X SC	05	55 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LYNN HAVEN	P Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MADISON	PF Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.35%/yr after receiving payments for 5 years for police officers. No COLA for firefighters.
MAITLAND	PF Active	3.00 3.00% X AFC X SC	03	VR 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN
MANALAPAN	GP Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARATHON	F Active	3.50 3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 1.5%/YR
MARCO ISLAND	F Active	3.00 3.00% x AFC x SC + MO SUPP	05	VR 25SC, ANY AGE OR 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR; SHARE PLAN
MARCO ISLAND	P Active	3.00 3.00% x AFC x SC	05	VR 25 SC, ANY AGE; 57 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR

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MARIANNA	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARIANNA	P Active	3.50 3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARTIN COUNTY	ERP Closed	VR AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MEDLEY	P Active	3.25 3.25% AFC X SC (MAX 81.25%)	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MEDLEY - GENERAL + ELECTED	G Active	VR Variable based on service	05	VR REG = 62 OR 35SC; ELECTED = LATER OF 55 OR 8SC Ot LIFE ANNUITY W/ 20 YEAR CERTAIN	Cliff 5	YES	Elected: Automatic 100% Vesting, Benefit = \$3,800 x SC
MELBOURNE	F Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
MELBOURNE	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
MELBOURNE [G]	G Closed	1.60 1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR

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	Plan Status			Normal Form of Benefit N Description			
MELBOURNE [G] - SPECIAL RISK	G	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MELBOURNE BEACH	P	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/20SC	Cliff	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI - ELECTED	G	VR 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION	Cliff	NO	
	Closed			1 LIFE ANNUITY	7		
MIAMI - FIPO	PF	VR 3.00% for SC up to 15, 3.50% for SC over 15 x AFC	05	VR Age + SC >= 70 but at least 10 SC	Cliff	YES	
	Active			3 JOINT/SURVIVOR	10		
MIAMI - FIPO (STAFF)	G	2.50 2.50% x AFC x SC	02	55 55&10CS; 30CS	Cliff	NO	
	Active			5 OTHER	5		
MIAMI - FIPO COLA (RETIRED)	PF	N/A N/A	N/A	N/ N/A	N/A	NO	
	Closed			N/N/A	N/A		
MIAMI - GESE	GS	VR Var. W/ 0-15SC, 15-20SC OR >20SC	05	VR 55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
	Active			1 LIFE ANNUITY	10		
MIAMI - GESE (EXCESS)	GS	3.00 N/A	05	N/ N/A	N/A	NO	SUPPLEMENTAL BENEFITS ONLY
	Active			N/N/A	N/A		
MIAMI - GESE (STAFF)	GS	3.00 3% X AFC X SC; INCR BY 5% @ RET	02	VR 10CSC	Cliff	YES	
	Active			5 OTHER	10		

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MIAMI - OFF-STREET PARKING	G	VR 3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60 60 W/5SC	Cliff	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
MIAMI BEACH	G	2.50 2.50% x AFC x SC	05	VR 55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
	Active			1 LIFE ANNUITY	5		
MIAMI BEACH	PF	VR Var. W/EMPLOYMENT DT & SC	05	VR AGE 52 W/ 5SC; DATE WHEN AGE + SC = 70	Cliff	YES	DROP
	Active			3 JOINT/SURVIVOR	10		
MIAMI SHORES VILLAGE	G	2.00 2.00% x AFC x SC; MAX 60% AFC	03	VR EARLIER OF AGE 62 OR 30SC, ANY AGE	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	10		
MIAMI SHORES VILLAGE	P	2.91 2.91% X AFC X SC, SC capped at 25 years	03	VR Earlier of 25SC at any age or age 55 w/10SC	Cliff	YES	COLA = 1.5%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI SPRINGS	G	2.50 2.50% x AFC x SC	05	VR 62 W/5SC OR AGE+SC=75	Cliff	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
	Active			1 LIFE ANNUITY	5		
MIAMI SPRINGS	PF	3.00 3.00% X AME X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	DROP
	Active			1 LIFE ANNUITY	5		
MIAMI-DADE COUNTY	ERP	VR AMT OF FRS E.R. REDUCT.	N/A	VR 54-55W/25 UP TO 28SC	N/A	YES	FRS SUPPLEMENT
	Closed			1 LIFE ANNUITY	N/A		

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	Plan Status			Normal Form of Benefit N Description			
MIDWAY FCD	F	4.00 4.00% x AFC x SC	05	VR 55 W/10SC; 25 SC NO AGE REQUIREMENT	Cliff	NO	3.00% multiplier for service before 10/1/2017
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MILTON	F	3.85 3.85% X AFC X SC (+SUPP)	05	VR 25SC, ANY AGE; 54 W/10SC	Cliff	NO	SUPP = \$165/MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MILTON	G	2.50 2.50% X AFC X SC (MAX 100%)	05	VR 25SC, ANY AGE; 65 W/10SC	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
MILTON	P	3.10 3.10% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 1%/YR; Supp to age 65, 3.75% multiplier for SC > 15, 13th check
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MIRAMAR	F	3.00 3.00% x AFC x SC (MAX 80% AFC)	03	VR 25SC, ANY AGE OR 55 W/10SC	Cliff	YES	DROP; SUPP; SHARE PLAN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIRAMAR	G	VR % AME Var. W/SC @ RET DATE	03	VR 20SC, ANY AGE; 65 W/7SC	Cliff	NO	
	Active			1 LIFE ANNUITY	7		
MIRAMAR	P	3.00 3.00% X AME X SC (MAX 75%)	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIRAMAR - MANAGEMENT	G	VR % FMC Var. W/SC (-OFFSET); MAX 80% FMC	03	VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC	Cliff	NO	
	Active			3 JOINT/SURVIVOR	5		

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MONROE COUNTY	ERP Closed	N/A SUPP FRS OR TRS RED BEN	N/A	VR AGE55 TO 61 W/25 TO 29SC 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MONROE COUNTY VOL F.F. & EMS	F Active	VR \$15/MO X SC (MIN 10SC, MAX 25SC)	VR	VR 10SC 5 OTHER	Cliff 10	NO	
MONTICELLO	F Active	VR > 2.75% X AFC X SC OR \$25/MO/YR SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MONTICELLO	P Active	2.75 2.75% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MOUNT DORA	F Active	3.25 3.25% X AFC X SC	05	VR 50 W/10SC; 47 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50
MOUNT DORA	G Closed	VR Var. W/CONT PD,SC DTS & CONTRACT	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97
MOUNT DORA	P Active	3.25 3.25% X AFC X SC	05	55 Age 52 w/25SC or Age 55 w/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
NAPLES	F Active	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13

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NAPLES	G	1.60 1.60% X FAC X SC	8	VR 33SC, ANY AGE; 65 W/8SC	Cliff	NO	HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3-YR FAC, 2.50% FAC
	Active			1 LIFE ANNUITY	8		
NAPLES	P	3.00 3.00% X FAC X SC	8	VR 30SC, ANY AGE; 60 W/8SC	Cliff	NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5-YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
NEPTUNE BEACH	P	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	F	3.25 3.25% x AFC x SC (MAX 75% AFC)	03	VR 52 W/10SC; 23SC	Cliff	NO	DROP; SUPP = \$200/MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	P	3.25 3.25% X AFC X SC (MAX 75%, MIN 2% X SC)	05	52 23SC, ANY AGE; 52 W/10SC	Cliff	NO	VR SUPP; benefits changed 11/8/2017
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	F	VR 3.00% AFC x SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	P	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH BAY FCD	F	3.50 3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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NORTH BREVARD HOSPITAL (Parrish)	G Frozen	VR 1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR 30SC, ANY AGE; 60 W/25SC; AGE 65 1 LIFE ANNUITY	Graded 10	NO	HIS
NORTH BROWARD HOSPITAL	G Active	VR VARIES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	
NORTH COLLIER FCD (was North Naples)	F Active	3.53 3.53% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10
NORTH MIAMI 691 [GPF]	F Closed	VR Var. W/SC DTS & CONT RATE	02	50 50 W/20SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 691 [GPF]	G Closed	VR Var. W/SC DTS & CONT RATE	02	VR 55 W/20SC OR 62 W/10SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 691 [GPF]	P Closed	VR Var. W/SC DTS & CONT RATE	02	50 50 W/20SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 748	P Closed	3.50 3.50% X AFC X SC	VR	VR 55 W/10SC OR 50 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97
NORTH MIAMI BEACH	G Active	VR Varies based on group	05	VR AGE 62 OR 55 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
NORTH MIAMI BEACH	PF Active	VR 3.00% (P) 3.30% (F) X FMC X SC	VR	VR AGE 52; 22SC (F) OR 25SC (P) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP

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NORTH MIAMI BEACH - MANAGEMENT	G	2.00 2.00% x AME x SC	05	VR SS RET AGE W/4SC	Graded	NO	ACCR BEF 2/1/13 = BEN RATE: 3%, NR: RULE OF 75 (MIN AGE 55) OR 62 W/4SC, ER: 50 W/10SC; 2.25% COLA
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
NORTH PORT	F	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; BEN RATE = 3.50% IF HDT BEF 10/12/12
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH PORT	P	3.15 3.15% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH RIVER FCD	F	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/5SC	Cliff	NO	HDT BEF 1/1/00 = VESTING: 5 YRS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OAKLAND PARK	G	VR 3.5% X FAME X (0-20)SC +0.5% X FAFC X (20-30)SC	03	62 AGE 62	Cliff	NO	
	Frozen			5 OTHER	0		
OAKLAND PARK	PF	VR P=3% X AME X SC (MAX 75%); F=Var. W/SC	03	VR 58, 55 W/10SC, 42 W/20SC; F HIRED AFT 3/1/13=VR	Graded	YES	DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCALA	F	3.00 3.00% X AME X SC, MAX 93% AFC	03	VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE	Cliff	YES	DROP
	Active			5 OTHER	10		

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OCALA	G	2.55 2.55% x AFC x SC	08	65 30SC, ANY AGE; 65 W/5SC	Cliff	NO	SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future accruals
	Closed			1 LIFE ANNUITY	5		
OCALA	P	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCEAN CITY-WRIGHT FCD	F	3.00 3.00% X AFC X SC	03	VR 50 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP TO AGE 65
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCOEE	G	2.25 2.25% X AFC X SC; MAX 70% AFC	05	62 62 W/7SC	Cliff	NO	HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9- YR VEST
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	PF	3.25 3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OKALOOSA ISLAND FCD	F	3.50 3.50% x AFC x SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OKEECHOBEE	F	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% IN ODD-NUMBERED YEARS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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OKEECHOBEE	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 62 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OKEECHOBEE	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5% EVERY ODD-NUMBERED YEAR
OKEECHOBEE UTILITY	G Active	2.10 2.10% x AFC x SC	05	VR 30SC, ANY AGE; 65 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OLDSMAR	F Active	3.125 3.125% X AME X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR
ORANGE COUNTY LIBRARY	G Closed	2.00 2.00% X AMC X SC, MAX 30SC	05	VR LATER OF AGE 65 OR 4 VESTED SC 1 LIFE ANNUITY	Cliff 4	YES	COLA = 2%/YR
ORANGE PARK	F Active	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
ORANGE PARK	G Active	2.00 2.00% X AME X SC	05	VR 65 W/10SC; 62 W/20SC 1 LIFE ANNUITY	Cliff 5	NO	HIS = \$5/YR SC
ORANGE PARK	P Active	3.00 3.00% x AFC x SC + \$100 MO SUPP	05	VR EARLIER OF 55W/10SC OR 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	
ORLANDO	F Active	VR % X AMS Var. W/SC	VR	VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3% TRIENNIALY IF RET W/ (20+)SC

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ORLANDO	G Closed	2.50 2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 2%/YR
ORLANDO	P Active	VR Var. W/SC	03	VR 20SC, ANY AGE 3 JOINT/SURVIVOR	Cliff 10	YES	BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
ORLANDO AVIATION	G Closed	3.00 3.00% x FAC x SC W/MAX SC	03	VR 25SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY	Graded 5	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
ORLANDO UTILITY	G Active	VR 2.5% X AFC (MAX 30SC); ST.CLOUD =Var.	03	VR 62 W/5SC; ST. CLOUD EE'S WHO TERM BEF 5/1/07=AGE65 3 JOINT/SURVIVOR	Cliff 5	NO	COLA contingent on net investment return
ORMOND BEACH	F Active	2.75 2.75% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP & BAC-DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13
ORMOND BEACH	G Closed	2.50 2.50% X AMC X SC	05	VR 62 W/5SC; AGE (MIN 55)+SC = 85 1 LIFE ANNUITY	Cliff 5	NO	DROP
ORMOND BEACH	P Active	2.75 2.75% x AFC x SC	05	VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
OVIEDO	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

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OVIEDO	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	HDT BEF 1/1/06 = 5-YR VESTING
PACE FCD	F Active	3.25 3.25% X AFC X SC	03	VR 55 W/8SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
PALATKA	F Active	3.35 2.50% + 0.85% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC 3 JOINT/SURVIVOR	Cliff 10	NO	DROP
PALATKA	G Active	2.50 2.50% x FAC x SC	03	VR 30SC, ANY AGE; 55 W/7SC 3 JOINT/SURVIVOR	Cliff 7	NO	
PALATKA	P Active	3.10 3.10% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC 3 JOINT/SURVIVOR	Cliff 7	NO	
PALM BAY	F Active	VR Var. W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55 W/ 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP
PALM BAY	G Closed	N/A N/A	N/A	N/ N/A N/N/A	N/A N/A	NO	CONVERTED TO DC PLAN
PALM BAY	P Active	VR Var. W/SC AND DATES (MAX 100% AFC)	05	VR 25SC, ANY AGE; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; SUPP
PALM BEACH	GPF Active	2.75 2.75% X AFC X SC	05	VR Varies for each group 5 OTHER	Cliff 10	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA

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PALM BEACH GARDENS	F	3.00 3.00% X AFC X SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC	Graded	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	G	2.50 2.50% x AME x SC	03	62 AGE 62	Graded	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	P	3.00 3.00% X AME X SC (MAX 100%AME) +SUPP	05	VR 52 W/10SC OR 20SC,ANY AGE	Graded	NO	DROP; SUPP = \$12.50/MO PER YR SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM COAST (VOL)	F	VR \$65.00 X SC	N/A	VR 62 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PALM HARBOR FCD	F	VR Var. W/ CONT & SC DATE	03	VR 55 W/8SC OR 25SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
PALM TRAN, INC. (ATU-1577)	G	1.60 1.60% X FAS X SC	08	65 65 W/8SC	Cliff	NO	
	Active			1 LIFE ANNUITY	8		
PALMETTO	G	2.50 2.50% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC
	Active			1 LIFE ANNUITY	10		
PALMETTO	P	3.00 3.00% x AFC x SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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PANAMA CITY	F Active	2.90 2.90% AFC x SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
PANAMA CITY	P Active	VR Var. W/SC	03	VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G Active	1.00 1.00% X AME X SC (W/MIN)	05	59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3) 1 LIFE ANNUITY	VR VR	YES	COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC
PANAMA CITY BEACH	F Active	3.35 3.35% X AFC X SC, MAX 100% AFC	05	VR 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
PANAMA CITY BEACH	G Active	3.00 3.0% x AFC x SC	05	VR 50 W/20SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
PANAMA CITY BEACH	P Active	3.50 3.50% X AFC X SC, MAX 100% AFC	05	VR 50 W/20SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
PARKLAND	P Closed	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	YES	COLA = 2%/YR
PASCO COUNTY	ERP Closed	VR Var. W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30 1 LIFE ANNUITY	N N/A	N/A	FRS SUPPLEMENT

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PEMBROKE PARK COMM SUPP	G Active	5.0% 5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 45C(HDT<10/08) OR 13SC(HDT>10/08) 1 LIFE ANNUITY	Cliff 13	YES	COLA = Consumer Price Index
PEMBROKE PINES	G Closed	2.85 2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC 1 LIFE ANNUITY	Graded 10	YES	DROP
PEMBROKE PINES	PF Active	3.00 3.00% x AFC x SC	05	VR 20CSC, ANY AGE; 50 W/10CSC 5 OTHER	Cliff 10	YES	13TH CHK (P ONLY)
PENSACOLA	F Active	VR Var. %'S PER AFC AMTS & SC	02	VR 25SC, ANY AGE; 52 W/10SC 5 OTHER	Cliff 10	YES	DROP
PENSACOLA	G Closed	VR Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000)	05	55 55 W/20SC 5 OTHER	Cliff 6	YES	DROP; HEALTH INS PREM ASST
PENSACOLA	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/12SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 12	YES	DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02
PERRY	F Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
PERRY	P Active	3.25 3.25% x AME x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
PINELLAS PARK	F Active	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%)

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PINELLAS PARK	G Active	VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC	VR	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	DROP; COLA
PINELLAS PARK	P Active	3.00 3.00% X FAMC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
PLANT CITY	PF Active	3.00 3.00% x AFC x SC	05	VR 52 W/ 25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 3.75% accrual rate if DOH < 09/27/2016
PLANTATION	G Active	2.25 2.25% X FAC X SC	5	59 59 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC;
PLANTATION	P Active	2.75 2.75% x AFC x SC	05	VR 25VSC, ANY AGE; 52 W/10VSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA
PLANTATION (VOL)	F Active	N/A \$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
POMPANO BEACH	G Active	VR Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR 55 W/20CSC; 62 W/3SC 1 LIFE ANNUITY	Cliff VR	YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)

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POMPANO BEACH	PF Active	VR Var. W/ POLICE OR FIRE	03	VR 47 W/20SC;55 W/10 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
PORT ORANGE	F Active	3.00 3.00% X AFC X SC (MAX 80% AFC)	05	VR 25 SC any age; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SC BEF 9/25/12: 3.00% BEN RATE, 3- YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP
PORT ORANGE	G Closed	1.60 1.60% x AFC x SC	05	VR LATER OF AGE 65 OR 10SC 1 LIFE ANNUITY	Graded 10	NO	SUPP
PORT ORANGE	P Active	3.00 3.00% x AFC x SC	05	48 48 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
PORT ST. LUCIE	P Active	3.27 3.27% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
PUNTA GORDA	F Active	3.00 3.00% X AFC X SC	03	VR 25SC OR AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%
PUNTA GORDA	G Closed	3.00 3.00% X AFC X SC	05	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	

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PUNTA GORDA	P	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
QUINCY	PF	2.50 2.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Graded	NO	BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
RIVIERA BEACH	F	3.00 3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
RIVIERA BEACH	G	3.00 3.00% x AME x SC; MAX 70% AME	02	VR 65; 55 W/10SC; 52.5 W/15SC; 50 W/20SC; AGE+SC=75	Graded	NO	DROP
	Closed			1 LIFE ANNUITY	10		
RIVIERA BEACH	P	3.00 3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	F	2.75 2.75% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	G	2.75 2.75% X AMC X SC (MAX 30SC)	05	65 65 W/10SC	Cliff	NO	
	Active			1 LIFE ANNUITY	10		
ROCKLEDGE	P	3.00 3.00 X AMC X SC UP TO 25	05	52 52 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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SAFETY HARBOR	F Active	3.00 3.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR
SAINT AUGUSTINE	F Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
SAINT AUGUSTINE	G Active	2.50 2.50% X AFC X SC, MAX 35SC	05	VR 65 W/5SC; 60 W/10SC; 55 W/25SC 5 OTHER	Cliff 10	NO	BAC DROP
SAINT AUGUSTINE	P Active	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = MAX 3%
SAINT CLOUD	G Active	3.00 3.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	DROP
SAINT CLOUD	PF Active	3.75 3.75% x AFC X SC +ADD'L FRACTION	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
SAINT JOHNS RIVER PW PK	G Closed	VR Var. W/SC, SS, AFC & HDT	03	VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC 3 JOINT/SURVIVOR	Cliff 5	YES	BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT
SAINT LUCIE COUNTY FCD	F Active	3.00 3.00% X FAS X SC +SUPP	04	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; Supplemental benefit = age-based factor x SC
SAINT LUCIE COUNTY FCD	G Active	3.00 3.00% x FAS x SC (MAX 100% FAS)	05	VR 25SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	DROP

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City or District	TYP SYS	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Vesting Schedule Years to full vesting	COL	Comments
	Plan Status			Normal Form of Benefit N Description			
SAINT PETE BEACH	F	3.40 3.40% X AFC X SC	05	VR AGE 55 W/ 10 SC; AGE 52 W/ 25SC; 30SC, ANY AGE	Cliff	NO	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	G	1.00 1.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	P	VR Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETERSBURG	F	3.00 3.00% X AMS X SC	03	VR 25SC, 50 W/10SC, AGE 55, 20SC < AGE 50 (DEF TO 50)	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active			3 JOINT/SURVIVOR	10		
SAINT PETERSBURG	G	2.00 2.00% x AFC x SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC	Graded	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINT PETERSBURG	P	3.00 3.00% x AMC x SC	03	VR AGE 55 OR 25SC	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active			1 LIFE ANNUITY	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
SAN CARLOS PARK FCD	F Active	3.00 3.00% x AME x SC	05	VR 52 W/ 25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3%/YR
SANFORD	F Closed	3.08 3.08% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
SANFORD	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
SANIBEL	G Active	1.68 1.68% x AFC x SC	ALL	65 65 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET; BEN RATE = 3% FOR SC BEF 5/1/11
SANIBEL	P Active	3.00 3% X AFC X SC, MAX 90% AFC	05	VR 60 W/5SC; 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	SUPP; COLA = 3%/YR
SARASOTA	F Closed	3.00 3.00% X AC X SC, MAX 100% AC	03	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	
SARASOTA	G Closed	2.00 2.00% x FAC x SC	04	VR 65 W/10SC OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	DROP
SARASOTA	P Active	3.00 3.00% X FAC X SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FAC NOT < 3-YR AVG AS OF 9/30/12
SARASOTA MEMORIAL HEALTH CARE	G Closed	VR ELECT: TRAD'L OR PENS. EQUITY	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
SARASOTA-MANATEE AIRPORT	G	VR 2.25% x AFC x SC (annual benefit max of \$15,000)	05	62 62 W/2 CALENDAR YRS SC	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SATELLITE BEACH	G	2.00 2.00% X AME X SC	03	62 62 W/5SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SATELLITE BEACH	PF	3.00 3.00% x AME x SC	03	52 52 W/5SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SEBASTIAN	P	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEBRING	F	3.00 3.00% x AFC x SC (MAX 90%)	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEBRING	P	3.00 3% X AFC X SC (MAX 90% AFC)	03	VR 20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98)	Cliff	YES	DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98)
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SEMINOLE	F	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 62	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	VR Var. W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC	Cliff	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
	Closed			1 LIFE ANNUITY	5		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
SOUTH MIAMI [GP]	G	2.25 2.25% X FMC X SC	05	60 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/11 = AFC: 3 YRS, NR: 55 W/10SC; BEN RATE = 2.50% (BEF 10/99), 2.75% (10/99 - 9/11)
	Active			1 LIFE ANNUITY	10		
SOUTH MIAMI [GP]	P	3.00 3.00% X FMC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
	Active			1 LIFE ANNUITY	10		
SOUTH PASADENA	F	3.00 3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH WALTON FCD	F	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
Southeast Volusia County Hospital District (was Bert Fish)	G	VR 1.60% x AC x SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE	Cliff	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
	Frozen			1 LIFE ANNUITY	5		
SOUTHERN MANATEE FCD	F	3.50 3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	G	2.50 2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	HIS; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	F	3.50 3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
STARKE	G	VR % Var. W/ ELECTED OR NOT	05	VR 35SC OR 65 W/10SC (ELECTED = 8SC), MAX AGE 65	Cliff	YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65
	Active			1 LIFE ANNUITY	VR		
STARKE	P	3.75 3.75% x AFC x SC; MAX 100% AFC	03	VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60)	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	F	VR % AFC & SC Var. W/BEF OR AFT 10/01	VR	VR 45 W/25SC, 47 W/20SC, 50 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	G	VR Var. W/ EMPLOYEE GROUP	VR	VR AGE & SC - VR W/ NON-MGR & MGR	Cliff	NO	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6-YR VESTING
	Active			1 LIFE ANNUITY	6		
SUNRISE	P	3.00 3.00% x AFC x SC (up to 20 SC) 2.00% for SC 20+	05	VR 55 W/10SC OR 52 W/25SC	Cliff	YES	DROP; SUPP; 13TH & 14TH CHECK
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SURFSIDE [GP]	G	VR Var. W/SC DT & EE CONTRIB RATE	05	VR 62 W/15SC; 65 W/10SC	Graded	YES	COLA = 1.50%/YR; TOWN MGR = 64 W/7SC
	Active			1 LIFE ANNUITY	10		
SURFSIDE [GP]	P	VR Var. W/SC DT & EE CONTRIB RATE	03	VR 25SC, ANY AGE; 52 W/20SC, 62 W/5SC	Cliff	YES	DROP; COLA= 1.5%/YR
	Active			1 LIFE ANNUITY	5		
SWEETWATER	P	3.00 3.00% x AC x SC	05	50 50 W/10SC	Graded	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
TALLAHASSEE [GPF]	F	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TALLAHASSEE [GPF]	G	2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY	05	VR 33 SC;65 W/5 SC	Cliff	YES	HIS; DROP
	Active			5 OTHER	5		
TALLAHASSEE [GPF]	P	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC	F	VR Var. W/TOTAL YRS CSC	05	VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
TAMARAC	G	2.60 2.60% x AFC x SC	05	VR 55 W/30SC; AGE 62	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC	P	3.00 3.00% X AME X CSC	05	VR 57 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC - ELECTED	G	VR Var. W/ EMPLOYEE GROUP	05	VR 60 W/5SC; 57 W/20SC; 55 W/25SC	Graded	YES	COLA = 2%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMPA	G	1.20 1.20% X AMC X SC	03	62 62 W/6SC	Cliff	YES	DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; DROP
	Active			1 LIFE ANNUITY	6		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
TAMPA	PF Active	3.15 3.15% X AME X SC, MAX 100% AFC	03	VR 20SC, ANY AGE; 46 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; 13TH CHK
TAMPA PF (STAFF)	G Active	2.50 2.50% x AFC x SC	03	VR 62 W/10SC; RULE OF 80 5 OTHER	Cliff 10	YES	COLA = 1.20%/yr
TARPON SPRINGS	F Active	3.25 3.25% x AFC x SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET
TARPON SPRINGS	P Active	3.00 3.00% x AME x SC (MIN \$450/MO)	05	VR 25SC, any age; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2.1% EVERY 5 YRS
TAVARES	F Closed	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATE = 2.00% FOR SC BEF 10/1/96
TAVARES	P Closed	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
TEMPLE TERRACE	F Active	3.50 3.50% x AFC x SC	04	VR 20SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE BEF 6/1/01 = 3.00%
TEMPLE TERRACE	P Active	3.25 3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
TEQUESTA	G Active	2.00 2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
TEQUESTA [PF]	F Active	2.75 2.75% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TEQUESTA [PF]	P Active	2.75 2.75% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TITUSVILLE	G Active	2.00 2.00% x AFC x SC	05	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	ACCR BEF 8/26/13: BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
TITUSVILLE	PF Active	2.50 2.50% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ACCR BEF 6/1/13: 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA
TRI-COUNTY TRANSIT (ATU-1596)	G Closed	VR 2.13/2.38/2.63% X AME X UBC	05	62 AGE 62 1 LIFE ANNUITY	Graded 10	NO	DROP, SHARE PLAN
UMATILLA	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
VALPARAISO	PF Active	3.00 3.00% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 2%/YR

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
VENICE	F	2.75 2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO; 3.50% x AFC x SC if eligible for NRD on or before 10/1/2014
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VENICE	P	2.75 2.75% X AFC X SC +\$175/MO SUPP	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP = \$175/MO
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VERO BEACH	F	3.00 3.00% X FAC X SC + \$25 X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	A/D 13TH CK; COLA = 2%/YR
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VERO BEACH	G	1.60 1.60% X ABMC X SC	05	65 65 W/5SC	Cliff	YES	BEN RATE FOR ACCR BEF 10/1/10 = 2.25%
	Frozen			1 LIFE ANNUITY	5		
VERO BEACH	P	3.00 3.00% X AMS X SC (+\$5 X SC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VILLAGE OF NORTH PALM BEACH	G	VR % Var. W/ CONT & SC	05	VR 60 OR 65 W/9SC (AGE VR W/HDT, CONT)	Graded	YES	COLA = VR W/HDT & CONTRIB PD
	Active			1 LIFE ANNUITY	9		
VILLAGE OF NORTH PALM BEACH	PF	2.75 2.75% x AFC x SC	05	VR AGE 55; 52 W/25SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VILLAGE OF PALM SPRINGS	G	2.50 2.50% X FAE X SC, MAX 25SC	05	62 62 W/5SC	Graded	YES	COLA BASED ON CPI (0% TO 3%/YR)
	Closed			1 LIFE ANNUITY	10		
VILLAGE OF PALM SPRINGS	PF	3.00 3.00% x AFC x SC	05	VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE	Graded	YES	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
VOLUSIA COUNTY (VOL)	F Active	VR \$20/MO X SC, MAX 35SC	N/A	VR 35SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	
WAUCHULA	GP Active	2.50 2.50% X AFC X SC (MAX 40SC)	03	VR 30SC, ANY AGE; 60 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	SUPP
WEST MANATEE FCD	F Active	3.50 3.50% x AFC x SC	05	VR 55 W/6SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; SUPP = \$5 X SC PER MO
WEST MELBOURNE	P Active	3.00 3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11
WEST PALM BEACH	F Active	3.00 3.00% x AFC x SC	03	VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC 5 OTHER	Cliff 10	YES	DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12
WEST PALM BEACH	G Closed	VR Var. W/ CONTRIB OR NON-CONTRIB	03	VR AGE 60; 55 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY	Cliff ALL 100% VESTED	YES	ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)
WEST PALM BEACH	P Active	3.00 3.00% x FAS x SC	03	VR 25CSC; 55 W/10SC; 50 W/20SC 3 JOINT/SURVIVOR	Cliff 10	YES	SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11; 2.68% 10/1/11 TO 9/30/17

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City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
WILLISTON	G Active	2.25 2.25% X AME X SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
WILLISTON	P Active	3.00 3.00% x AME x SC	05	VR 30SC, ANY AGE; 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
WILTON MANORS (VOL)	F Active	VR \$56/MO X SC (\$50 BEF 11/06)	VR	VR 50 W/20SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
WILTON MANORS [GP]	G Closed	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WILTON MANORS [GP]	P Closed	3.00 3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WINTER GARDEN	G Active	2.50 2.50% x AFC x SC	03	VR 30SC, ANY AGE; 62 W/5SC; AGE 70 1 LIFE ANNUITY	Cliff 5	NO	
WINTER GARDEN	PF Active	3.00 3.00% AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
WINTER HAVEN	F Active	3.80 3.80% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
WINTER HAVEN	G Closed	2.30 2.30% X AFC X SC	05	VR 60 W/10SC or 33SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	GRADED VESTING IF EMP'D BEF 1/1/99; COLA = 0.5%/YR FOR 1ST 10 YRS
WINTER HAVEN	P Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5%/YR FOR 10 YRS

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	Plan Status			Normal Form of Benefit N Description	Years to full vesting		
WINTER PARK	F	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	P	3.00 3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER SPRINGS	GPF	VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65	Cliff	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11
	Active			1 LIFE ANNUITY	7		

				1-Yr. AFC	2		
Gen. Plans (G,GS,LG):	158	1.00 - 1.99%	23	2-Yr. AFC	20	Offer COL	236
Police Plans:	135	2.00%	25	3-Yr. AFC	106	No COL	251
Fire Plans:	134	2.01 - 2.99%	81	4-Yr. AFC	5		487
GPF Plans:	7	3.00%	178	5-Yr. AFC	320		
GP Plans:	4	3.01 - 3.99%	72	6-Yr. AFC	1		
PF Plans:	42	4.00 - 5.00%	9	8-Yr. AFC	5		
ERP Plans:	6	Variable and other	94	All Yrs. AFC	2		
HIS Plans:	0	N/A	5	Variable and other	15		
CO Plans:	1			N/A	11		
	487		487		487		